P 37

G. R. S. IX-5]

Previous references. L 8470-91

~~191~~ .91

(Municipal)

File No. 9 & 90

Serial Nos. 1-14

Later references.

Jn 15-23.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-14

Major **Part B for** January 93.

SUBJECT.

Ivory Carving.

W D 88—GPB—50,000—24 7-16

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

OFFICE NOTE

SUBJECT.

Why should not the ruling contained in Govt Proc^s No. 1886 / L 293 dated 3rd May 1892 regarding the levy of Cart tax in Municipalities be extended to Rural Circles also

Vide Govt Proc^s No. (14) 1985-92 / R.F 245-92 dated 12th January 1893.

LAST REFERENCE.

Letter No. (26) 1347 dated 6th May 1893 from the Dy Commr. Mysore &

1. Dy Commr. Chitaldrug No. (15) 441/408 dated 1.2.93.
2. Dy Commr. Shimoga No. (16) 1060/1018 dated 5.2.93.
3. Dy Commr. Bangalore D. No. (19) 807 dated 20.2.93.

These officers are entirely in favor of the Extension of the ruling to rural circles.

4. Dy Commr. Tumkur No. (17) 662 dated 7.2.93.

The late Chief Commr. General Circular no 3 dated 27th September 189 lays down that persons

Whose primary occupation
is agriculture should be
Exempted from cart tax
without any reference to
such carts being occasionally
hired out. But tax is imposed
on such carts if they are
hired out even occasionally.
It seems therefore necessary
to rectify this mistake.

2. In Municipalities
all carts used to be taxed
without any distinction as
per para 12 of the late
Chief Commrs Proc no
3362/73 (2) Rev dated 27th September
Munc pl 161
1879. But Govt Proc no
1886 (11) dated 3rd May 1892
L293
direct that only the carts
of persons who live by hiring
their carts should be taxed.
This has the effect of lowering
Municipal revenue
which is already slender

(20)

(1) Ref.

cannot be granted
without allowing
arbitrary power in
the hands of Chairmen.

2. The cart tax may
be levied wholesale
as heretofore or entirely
given up.

3. Toll gates may be
established at reasonable
distances along
Provincial and District
Trunk Roads and
the cart tax abolished
altogether under a system
of collecting small fees
on carts at toll gates.

1. Under para 12 of the late Chief Comm's Proc. No 3362-72 dated 16th March 1872.

No 907 dated 11th March 1873.

(2) Ref 27/9/15

and Mysore and in
places where there are
Railway stations, there
are no carts that are
exclusively employed.
As a rule carts that are
now available for hire
are all carts of agriculturists
who hire them out only
when they have nothing
cultural operations
to attend to. Some of
them habitually hire their
carts to carry merchandise
and others do so occasionally
Often times a ryot carries
his own produce to the
market such as dry
grains to Mangalore
and brings back salt
for the money, which he

4. The principle that is followed has been to impose the tax where the cost is most closely connected with agricultural land. The theory is that rather than to the principal out of the entire revenue to local roads and to the Public as contribution for the maintenance of roads. Each county in the state of this tax

that carts exclusively employed for hire only should be taxed. The Dy Commr submits it as his opinion that if possible the tax should be made universal that is to say, should be imposed on all carts without distinction for whatever purpose used. This measure would allow of funds being utilized to the maintenance of existing roads and opening of new roads the absence of which is now much felt.

GOVERNMENT OF INDIA

Q. Comm^r. Mysore.
(25)
No 1341 dated the
ult. 1893.

The Hy Comm^r of o
to have the subjects c
the subject of each c
as noted in the ...
and state that the
question mainly
upon the subject
to be placed "...
words "other than ...
whose principal occupat-
is agriculture" is wh
of the chief ...
Circular of 11.91. The wi
would seem to be ...
he owns a few acres
land or whether he (as
is partly ...
for agricultural
but whose ...

(13)
Commissioner no 56-38 } 31.5.91.
(1)
Govt Engr no 1965-59 } 14.6.90
(5)
" " no 1965- } 29.11.90
187
4 do — no 3013-4 (3) Ref } 3.6.91
L228
5 do — no 18-6 (11) } 3.5.92
L293
6 do — no 4998-5006 (4) Ref. } 17/6/92
all 8 c

agriculture or any other occupation.

Examples.

(1) A stone Woddar who follows as a profession carting of stones and stonework.

(2) A Banajigar or Lubbi carrying on trade in Sanki's and Elsewhere.

(3) A Sudra who generally carts bricks, road materials &c or hires his cart for carrying grain Coffee &c

None of these men can claim Exemption from Cart tax on the ground he owns some lands or even uses his carts on his own

manure or produce
When the holding is a small one
of 5 or 6 acres. It is
only when the owner wishes
to employ himself in
carting grain &c for
purposes of traffic that
he goes to the expense
of keeping a Cart. There
are but few Carts in this
Mysore District owned
by persons who have
no lands or who live
Exclusively by hiring
out a Cart $\frac{1}{8}$ th or
even more - if the Cart
tax now collected in
the District is paid
by ryots owning lands
and who more often
hire their Carts for

underlying the rule of
1871 are not applicable.
Govt seem to have
approved of taxation
of all carts in Moffussil
Municipalities in their
order in the case of
Hala Bhandis without
reference to the notification
of the Govt Communications
by which the tax was
first imposed. If the
Exemption of the carts
be addressed on the
principle that they owe
pay a land tax and local
Cess, it may be argued
that the Municipalities
do not receive any benefit
from these taxes and that

it is hard that the income from the house and Shop Taxes Should be utilized to maintain roads for the benefit of the Cartowners without any contribution from their

4 - The Deputy Commissioner recommends that the Cart Tax be allowed to be Collected as at present on all Carts which are generally hired for traffic Even though they Should be used partly for purposes Connected with the Lands of their owners that it is desirable to make more clear rules defining

defining the conditions

on which the Carts will

be exempted from tax.

ation and that all

Carts should be liable

without exception, to the

Tax in Municipal Towns.

---

1 Asked for Devans orders

2 No default to use be made

terms in enforcing the present

System under which Cart tax is

assessed in rural circles -

3 In Municipalities the rule was

4 no exemption - The order of 31 May

1892 which open the door to Municipalities

Authorities have elected an in-

-definite & costly abstract rule -

4

Subject No. 228.

Reduction of Municipal Tax on Single bullock carts in Seringapatam.

Summary of discussion.—In the Mysore Municipality, a tax of 1 Rupee is levied on a single bullock cart, but in Seringapatam it is fixed at Rs. 2. It is therefore requested that the rate prevailing in the Mysore Municipality may be adopted in Seringapatam also.

Dewan's reply.—This may be done.

Memo

Govt Progs No 1806-d 293
d 3 May 1892

With reference to Government Proceedings No 1886-d 293 dated 3rd May 1892 ordering that agriculturists who maintain carts for carrying manure should not be taxed simply because they occasionally hire them when they are not required for agricultural purposes, and that only persons who live by hiring their carts ought to be taxed

D Cs No 236/206 d 3 June/92

the Deputy Commissioner of Shemoga sought instructions as to whether the aforesaid rule applied only to Municipalities or to villages in general, and suggested that the rule may be made applicable to rural villages also

2. The Deputy Commissioner's attention was then drawn to the fact that carts used for the above purpose outside Municipalities were exempted under the Moharlarfa rules, and he was requested to explain more fully the doubts entertained by him in the matter.

Chief Secy's No 4845/86 d. 15/6/92

3. The Deputy Commissioner reports that carts used Solely for cultivation purposes are now exempted and that if such carts are used for any other purposes, such as hire, trade &c, even once in the year, they are invariably taxed, and enquires whether he is correct in his view that under the said orders rural Ryots who use their carts for other purposes out of the cultivation season ought not to be taxed. ———

D. Cō No 705/676 d. 24/10/92.

Note
This is opposed to the orders of 1871.

Mysore Chief Comm'rs
Office Bangalore
31st March 1871

No. 36 to 38
Gl. 1

Circular

To,
The Superintendents of Divisions

Sir,

Having carefully considered the opinions expressed on the subject by the Superintendents in the letters marginally noted, and with a view to giving effect to the introduction of a uniform System of levying a tax on carts as it appears that the instructions Conveyed in this office Circular No 532b/38 dated 3rd January 1869, having not been generally acted up to, the Chief Commissioner directs the adoption until further orders of the following rules throughout the Province

1st That a tax be levied on carts in the possession of all persons other than those whose primary occupation is agriculture

2nd That a uniform rate of Rs 2 per cart per annum be levied, and that the amount so collected be credited to a

Separate

* From Superintendent Nandidurg Dn No 3128/102 d 23rd Septr 1870
Do Astagram Dn No 1814/180 d. 27 Jany 1871.
Do - Nagar Dn: No. 4645/152 d. 4 March 1871.

– The Deputy Commissioner adds that it is not at all fair to tax ryots' carts simply because they are used for other than cultivation purposes.

4. The Proceedings of the 3rd May 1892 make no distinction between Municipal and rural villages, though the order originated on the complaint of persons living within municipal limits

Submitted for orders.

19/11/92

Put up the Mohatarfa Rule referred to in para 2 above.

19/11/92

Submitted.

21/11 Subd for orders.

28/11

Dewan –

Records sent in Govt Rs No 1886-L 29/3 23 May 92 are very plain and afford considerable latitude to discretion of the Dy/r

It is possible to make good use of it within the small areas combined into municipalities & also in the rural districts where if the order be extended to those parts assessed of cash tax will more than one half entirely on the shareholder & thereby become a matter of the Shareholders favor or disfavor - The present rule may be left alone until the whatever is placed may be taken as it stands altogether -

Yes

7/1/95

I
No. 141

2 R
9-90

Jopposition
of
12/9/90

(General Serial No. 30)

OF EC. THE
5692
12 SEP 90
344
DEWAN C.E.M. OFF

189

Ltr. from Chief Secy to Govt Mysore dated 7/9/90 Rec'd 8/9/90

From The Commissioner Shimoga District

To The Chief Secretary to the Govt of Mysore

Dated 9th September

Dispatched

Received

Enclosures No. one

General No. 369
No. 345

Has the honor to forward herewith for information copy of the Shimoga Town Municipal Board Proceedings dated 26th July 1890.

For Offg Secy

Proceedings of a Meeting of the Shimoga Town Municipal Board held at the Commr's office on the morning of the 26th July 1889

Present

K. Rajashekara Rao Esq. Vice President

A. S. Fernandes Esq. Civil Surgeon

Members

Mr. R. Ringappa

" Ramprasad Tivari

" T. Venkatappa

" R. Mojappa.

Absent

The Executive Engineer

" Amildar

"

Members

Revd B. Robinson. W Missy

Mr. K. Vedanta Iyengar

" T Bheema rao

" A Seetharamappa

" E Sundram Iyer

" G Kadappa

" C. Malhari rao

" Bapu Sab

" Khaja Syed Fakrodin

" K. Hommaik.

1. Read and passed the account of income and expenditure of Municipal Funds for the month of June 1889, showing an increase of Rs 32.15.3 on actual as compared in the receipts under that head in June 1889 particulars given in margin.

2 Read and passed the proceedings for June

Items — June 1889 1889 Increase

Octroi - Cocoanuts - Green	2	136	107	- - 5 -
— do — dry	1	- 13	- -	- 5 -
Betel-leaves	16	20 - 6	3 -	6 - 13 -
Jaggery	2	- 26	- -	- - -
Black Soap	249	- 651	- 41	- - -
Oil	30	- 3	95	9 - -
Tobacco	44	49 -	-	41 - -
Cotton	217	6 0	891	- - - 27
Total	2	- 33	11	3 61 1 2

Net increase — 32. 15. 3

read letter dated 26 June 1890 from Mr. D Subiah, B.A. tendering his resignation as member of the Municipal Board in consequence of his transfer from this district

The Meeting resolved that the resignation be accepted and further unanimously resolved that Mr. N. Seemeevasarao, B.A. who succeeded Mr. D. Subiah as assistant master of the Shimoga College be taken on as a member of the Board subject to approval Government.

Read Honours yadi 991 dated 13th March 90 & its accompaniments thing for opinion as to other carts drawn by ryle bullock may be used.

The Meeting are

The President and the Doctor think that Mr. Seemeevasarao being near to the place, Mr. King might be appointed as a member of the Board.

Initd. H. C.,
Offg President

and
that the uniform rate
of Rs 2/ per cart be
adopted without dis-
tinction as it is laid
down in the remarks of
the chief Commr (vide
page no 125 Revenue manual)
that "no exemption should
be made in favor of
wooden bandies or other
inferior description of
carts," and as carts of
the description under-
reference appear to
have been taxed at Rs 2/
per cart in the Town of
Shimoga and Shikaripur
5 Read again resolution
no 5 of the Board Proc:
dated 27th January 1870
in re the strip of land
applied for by Mr. T.
Raghavendra Rao,
situated to the west
of his Bungalow Com-
pound with the remo

on that the resolution had better be reconsidered as it is wanted for excavating earth from, and for building the reservoir in connection with the new water supply scheme.

Resolved that the matter be kept in abeyance pending the introduction of the water supply scheme and completion of the Kumbarjindi works

6. Read and recorded the Statistical Register for June 1890 showing 10 Deaths and 9 Births

7. Read and returned the journal of the overseer and the statement of the distribution of convicts on municipal works

June 1890.

8. Read the

Amildars Lr No 94 dated 16

July 1880 submitting Estimate

as detailed below.

1. Repairing road from Nagar Rayal Station to Carpenter's strut Rs 260/

2. —Do— from old Pindarechem to Nagnath's Bridge — 156/

3. — do — from Bapu Sabi's shop to carpenter's strut — 100/

4. — do — in front of Amdar's house 94/

5. — do — in Krishnaraj pur street 24/

6 — do — from Kotwal Cutlay via Rangare Kare upto Chalmeshwar Kare 45/.

Total Rs 679

7 — Repairing Chowki hut near Bole-Bungalow — Rs 12.8.

8 — do — Head Sayes Cutlay — 34—

46—8—

Resolved that the Estimate be sanctioned and that the aggregate amount of Rs 679/ for repairing roads be met from Rs 2315/ under the head (C) "Road repairs" and that the sum of Rs 46.8. for repairing buildings be met from Rs 300/ provided for in the current years Budget under the head (C) "Buildings repairs"

Vice President

Read.

Docket from the Dy Comr Shimoga Dest dated 9 September 1890 etc $\frac{369}{345}$, submitting Proceedings of the Shimoga Municipal Board dated 24th July 1890

N $\frac{7835}{889}$ $\frac{22}{30}$ 9-9-90

Order thereon

Recorded

2. A separate reference on the subject of the proposed imposition of tax at 2 Rs per annum on single bullock carts referred to in Resolution 4 of the above Proceedings will be awaited

Under Secretary

To

The President of the Mtee in the Shimog

I
No. 141

1890.

To

The President & the Members
of Council of a D.C.

Dated 22nd Septr 1890.

No 7835/889

From the Protector of Emigrants 5/10-17/10

Recording Proc. of the Municipality of 24th July 1890, awaiting the reference on the subject of the proposed imposition of tax on single bullock carts

7071
93

(General Serial No 93)

1890.

From The Deputy Commissioner Shimoga District

To The Chief Secretary to the Govt of Mysore

Dated 17th
Despatched 19th
Received

Enclosures No. 1

General No. 456
No. 427

Government Proceedings

7885/889 dated 22d ultimo

With reference to the above has the honor to forward herewith an extract c° Resolution 4 of the Shimoga Town Municipal Board Proc: dated 24th July/90 and to request that sanction of Government may be obtained for the imposition of tax at Rs 2 per annum on all carts drawn by a single bullock for reasons therein given.

Deputy Commr

Jagirdar Cell
20/11/90

Mr Gore does not think that it would be equitable to charge a tax of Rs 2 on carts drawn by a single bullock or make no those drawn a pair of bullocks. The average carts drawn by single bullocks shows as 1 Rupee, while that on carts drawn by a pair should be Rs 2. — Mr Gell has the rule in the municipal Act.

Ll 8/11/90

B2
1-11-90

Extract from the Proc of a Meeting of the Shimoga Town Board held at the Deputy Comrs Office on the morning of the 24th July 90

1 Read - Deputy Commissioner's Letter No 991, dated 13th March 1890, and its accompaniments calling for opinion as to whether Carts drawn by single bullock may be taxed.

The Meeting are unanimously of opinion that the uniform rate of Rs 2 per cart be adopted without distinction as it is laid down in the remarks of the Chief Commissioner (vide Page No 125 Revenue Manual) that " no exception should be made in favor of Wadder bandies or other inferior description of carts," and as carts of the description under reference appear to have been taxed, at Rs 2 per cart in the Town of -

Shimoga

Rev
Jur-141 11

1870

Ham Bazar 32 8/17/19, 20,

The President of the
Municipality
of Shimoga
— Do — of other Districts

Dated 29th November 1890

9932-9
Cir 187 L 84

Ordering that the Charge
on Carts drawn by single
bullocks should be 1 Rupee
while that on Carts drawn
by a pair should be 2 Rs.

Read:-

Docket from the D/ Comr Shimoga Dest^t dated 17 October 1890 c/o $\frac{456}{427}$ requesting sanction to the imposition of tax at Rs 2 per annum on all carts drawn by a single bullock, as resolved in Para 4 of Shimoga Municipal Board's Pro dated 24th July 1890

Order thereon

The Government do not think that it would be equitable to charge a tax of Rs 2 on carts drawn by single bullocks as well as those drawn by pairs of bullocks. The charge on carts drawn by single bullocks should be 1 Rupee while that on carts drawn by a pair should be Rs 2. This should be

all the Municipalities

Thos Secretary

To

The President of the Metro,
in the Shamrock District

President of the Municipality,
in other Districts,

✓

No 3911/148 dt 4th July 1899

Order

The attention of the Deputy Commissioner of the Mysore District is drawn to subject & No 228 (reduction of Municipal tax on ~~dogs~~ single bullock carts in the Municipality of Seringapatam. The Deputy Commissioner is requested to call upon the Sub Dewan Officer, French Rocks, to place the subject before the Seringapatam Municipal Board and report their views and recommendations. You will be prepared to consider a recommendation to assimilate the rate

15— R

1891

9/

7

of tax on single bullock carts in Seringapatam with that in force in Mysore City

Cl. Sec. 4 July 91

Cl. Sec.

subn

To

The Dr. Commr., Mysore Distt

No. 3623/4-1-3 Dated 4th July 1891

From The Dy Commissioner, Mysore Distt

No. 3911/148 Dated 4th July/91

Drawing his attn. to subject & to Sec 228 of the Dasara Regs: assbly of 1890 — reduction of Municpl. tax on single bullock carts in the Municpty: of Seringapatam. & requg. him to call upon the Sub Dr. Offr., French Rocks, to place the subject before the Seringapatam Municpty & report their views & recommendations

No. 328

Mysore Dy Commissioners Office
Dated 17 July 1891

From,
D. Nunacut Row Esquire
Offg. Dy Commissioner
Mysore District

R R
9-90
6 Io,

The Chief Secretary
to the Government of Mysore

Sir,

In acknowledging the receipt of G.O No. 3911/148 dated 14th Instant, regarding reduction of Municipal Tax on single bullock carts in the Municipality of Serangapatam (subject No. 228 brought up at the meeting of the Dasserah Representative Assembly held in October last), I have the honor to state that the Mohatarpha tax on carts drawn by single bullock was reduced from two to one rupee vide G.O No. 9932-9 cir 187 & 84 dated 29th November 1890.

2. In the city of Mysore separate tax is imposed on vehicles and bullocks under the Municipal Regulations, whereas in the Town of Serangapatam the tax is levied under Mohatarpha Rules, under which a cart drawn by a pair of bullocks pays Rs 2/, and under the orders of November 1890 single bullock cart pays half the amount. These are the rates levied in

the

the Mysore City allts. on different principle.
under these circumstances I consider that no
further action is necessary in the matter.

I have the honor to be
Sir
Your most obedient servant

D Nanjundaiah
Offg Dy Commissioner
Mysore District

MM

Read:—

Letter from the Dy Comr Mysore Dest dated 17 July 1891 No 328 stating that the tax on single bullock carts was already reduced from Rs 2 to 1 Rupee in Govt Proceedings dated 29 November 1890 No 2937-9/187 and that no further action need be taken in the matter as required in Pro of 4/7/91 No 3911/148

Order thereon

Recorded

Under Secretary

To

The Dy Comr Mysore Dest

A R
7-70
7

No. 5011
L-334

22/7/91

(General Serial No. 30).-

189

From

To

The Deputy Commissioner
Mysore Dett.

Dated 27 July

Despatched 1891.

Received

Enclosures No.

General No. 5011
L. No. 334.

Recording his letter stating that the tax on single bullock cart was already reduced from 2 to 1 Rupee and that no further action need be taken in the matter

Petition Branch
27/4/92

Transferred to the Municipal Dept
27/4/92

(General serial No. 80.) 1097

1892 P. 17

From
The Deputy Commissioner
Mysore District
L 138

To
The Chief Secretary to the Dewan
of Mysore
Bangalore

Dated 25th April
Despatched 26th April
Received 27th April

Enclosures No. 1 file of 3 papers

General No. 1096

No. 93 Petition 94

Chief Secretary's docket No 14840 1865 dated 21st March 1892, forwarding for a brief report petition from Sree Madda and others of Kyatanahalli Mysore Taloork, praying for exemption from Cart Tax as they had used their Carts for agricultural purposes.

With reference to the above, I have the honor to state that at the last Jamabundy the Villagers as well as the Patel, Shanbogue, & Sheikdor concerned were present, and it was ascertained that there were altogether 82 Carts owned by 72 persons, a few having more than one Cart each, that of these 63 Carts were being used both for the purpose of agriculture and for carting Sand, Earth, Stones &c to Mysore, for hire and that the remaining 19 Carts were used solely for

M
28-4-92

for the latter purpose. Under such circumstances and taking into Consideration the close proximity of the Village to the Mysore Town from which it is only 1½ miles the undersigned was satisfied that the carts were maintained for agricultural purposes only as alleged by the Petitioners. Hence they were charged with the Mahotsuva tax at 2 ~~Rs~~ each

The Petition &c received with the docket under reply is herewith retransmitted.

Deputy Commissioner
Mysore District

Comld
vdu

ಕೈಗಾರಿಕಾ ಪ್ರದೇಶದಲ್ಲಿ ಸಮಸ್ಯೆಗಳು

ಕೈಗಾರಿಕಾ ಪ್ರದೇಶಗಳಲ್ಲಿ ಕಂಡುಬರುವ ಸಮಸ್ಯೆಗಳಲ್ಲಿ ಮುಖ್ಯವಾದವು ಕೆಳಕಂಡಂತಿವೆ.

ಕೈಗಾರಿಕಾ ಪ್ರದೇಶಗಳಲ್ಲಿ ಕಾರ್ಮಿಕರ ಸಮಸ್ಯೆಗಳು ಹೆಚ್ಚಾಗಿ ಕಂಡುಬರುತ್ತವೆ. ಕಾರ್ಮಿಕರಿಗೆ ಸರಿಯಾದ ವೇತನ ಸಿಗದಿರುವುದು, ಕೆಲಸದ ಸಮಯ ಹೆಚ್ಚಾಗಿರುವುದು, ಕೆಲಸದ ಸ್ಥಳದಲ್ಲಿ ಸುರಕ್ಷತೆ ಇಲ್ಲದಿರುವುದು ಮುಂತಾದವು ಕಾರ್ಮಿಕರ ಸಮಸ್ಯೆಗಳಾಗಿವೆ.

ಕೈಗಾರಿಕಾ ಪ್ರದೇಶಗಳಲ್ಲಿ ಕಾರ್ಖಾನೆಗಳಿಂದ ಹೊರಬರುವ ತ್ಯಾಜ್ಯ ವಸ್ತುಗಳಿಂದ ಪರಿಸರ ಮಾಲಿನ್ಯ ಉಂಟಾಗುತ್ತದೆ. ಇದರಿಂದ ಜನರ ಆರೋಗ್ಯಕ್ಕೆ ತೊಂದರೆಯಾಗುತ್ತದೆ. ಕೆಲವೊಮ್ಮೆ ಕೈಗಾರಿಕಾ ಅಪಘಾತಗಳು ಸಂಭವಿಸಿ ಜೀವಹಾನಿಯೂ ಆಗುತ್ತದೆ.

ಕೈಗಾರಿಕಾ ಪ್ರದೇಶಗಳಲ್ಲಿ ಸಂಚಾರ ದಟ್ಟಣೆ ಹೆಚ್ಚಾಗಿರುತ್ತದೆ. ಕಾರ್ಮಿಕರು ಕೆಲಸಕ್ಕೆ ಹೋಗಲು ಮತ್ತು ಬರಲು ಸಾರಿಗೆ ವ್ಯವಸ್ಥೆಯ ಕೊರತೆ ಇರುತ್ತದೆ. ಇದರಿಂದ ಕಾರ್ಮಿಕರಿಗೆ ತೊಂದರೆಯಾಗುತ್ತದೆ.

[illegible]

[illegible] 16/2/19

[illegible]

[illegible]

[illegible]

[illegible]

ಅತ್ತೆ ಮಾಂಡಿಸಿ

ಸಾಲಿಗೆ ಬಂದಾಗಿನಿಂದ

ಅವರಿಂದ ನೆಲಕ್ಕೆ ಇಳಿಯಲಿಲ್ಲ

ಅವರ ಮಾತುಗಳಿಗೆ ಅಲ್ಲಿ ಬೆಲೆ ಇಲ್ಲ

ಮಾತಿಗೆ ಮಾತು ಹೇಳುವಂತಿಲ್ಲ

ಅವರ ಮಾತಿಗೆ ಎದುರಾಡುವಂತಿಲ್ಲ

ಅವರ ಮಾತಿಗೆ ಎದುರಾಡಿದರೆ

ಅವರ ಮಾತಿಗೆ ಎದುರಾಡಿದರೆ

ಸಾಲಿಗೆ ಬಂದಾಗಿನಿಂದ

ಅವರಿಂದ ನೆಲಕ್ಕೆ ಇಳಿಯಲಿಲ್ಲ

ಅವರ ಮಾತುಗಳಿಗೆ ಅಲ್ಲಿ ಬೆಲೆ ಇಲ್ಲ

ಮಾತಿಗೆ ಮಾತು ಹೇಳುವಂತಿಲ್ಲ

ಅವರ ಮಾತಿಗೆ ಎದುರಾಡುವಂತಿಲ್ಲ

ಅವರ ಮಾತಿಗೆ ಎದುರಾಡಿದರೆ

ಅವರ ಮಾತಿಗೆ ಎದುರಾಡಿದರೆ

L1428

DEWAN'S OFFICE.
N DEPARTMENT.
N: 3886
24-2-92

Two Rupees Mauk affixed

Read Docket from
Dy Cent Inspector
Dy 25 April 1892
No. 816

Order thereon —

Petitioners say that they
used their carts for non-
agricultural purposes
during 1891-92 for
want of agricultural
occupations during the
year in consequence
of bad seasons. — Their
Dy Cent's letter does not
~~deal~~ clearly show whether
there is a fact, or whether
they have been ~~usually~~ habitually using them
for agricultural as well
as non-agricultural
purposes. The Govt
are of opinion that

Agricultural to the Mountain Carts
for carrying Manure &
~~Casting~~ the produce of
their lands should not
be taxed simply because
they occasionally use them
when they are not required for
Agricultural purposes. It is only
~~those~~ persons who live by
hiring their carts that ought
to be taxed. Re ~~Dog Carts~~
Spring cart 18d should
remain the same with
reference to the above remk

Ld
21 5 92

Pratt
Chief Secretary

The Dog Laws of the Mysore District

Colony Mountain Dog Carts

Proceedings of the Government of His Highness the Maharaja of Mysore, (General),—dated 3rd May 1892.

READ :—

Docket from the Deputy Commissioner, Mysore District, dated 25th April 1892, No. 86.

No. 1886—L. 293, DATED BANGALORE, 3RD MAY 1892.

ORDER THEREON.—Petitioners say that they used their carts for non-agricultural purposes during 1891-92 for want of agricultural occupations during the year in consequence of bad seasons. The Deputy Commissioner's letter does not clearly show whether this is a fact, or whether they have been *habitually* using them for agricultural as well as non-agricultural purposes. The Government are of opinion that agriculturists who maintain carts for carrying manure and the produce of their lands should not be taxed simply because they occasionally hire them when they are not required for agricultural purposes. It is only persons who live by hiring their carts that ought to be taxed. The Municipal Board should revise their Proceedings with reference to the above views.

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioner, Mysore District.

Memo. . No. 1887-93—L. 294.
Copy to all Deputy Commissioners.

Exd.—B.G R.

1892.

GOVERNMENT OF MYSORE.

GENERAL

PROCEEDINGS.

Dated 3*rd May* 1892.

No. $\frac{1886.}{L\ 293}$

Ruling that cart tax should not be collected from agriculturists who maintain carts for carrying manure and the produce of their lands simply because they occasionally hire them when they are not required for agricultural purposes.

Mysore Govt. C Press, Bangalore —10-5-92.—120.

1/721

(General Serial No. 50)

1892. 2696.

Ref Instr 6/6/92.

From The Deputy Commr. Jr. Shimoga 3rd Lt. 393

To The Chief Secretary to the Dewan of Mysore

Dated 3rd June 92

Despatched -/-/

Received 4/6/92

Enclosures No.

General No. 2696

No. 22

Subject Governmental Proceedings No. 1886/293 dated 3rd Ultimo Ruling that Cart tax should not be collected from agriculturists who maintain Carts for carrying manure &c

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With reference to the above, I have the honor to enquire whether the orders are to be enforced only in the Municipalities or in the villages

Submitted for orders. The order of 3rd may is not restricted to Municipalities alone. Instr 10/6/92

Upon Mudaliar's Petn - Carts used for this purpose outside Municipalities are already exempted under Mysore Rules. Further relief cannot be asked for

H.D. Acct Instr. 12/6

Draft Sales 13/6/92

81
9-6-92

in general.

2. In the opinion of the undersigned the Rule may well be applied to the villages also

Abdul Rahman, Khan B

Deputy Commissioner
Shimoga Dist

(General Serial No 86)

189

From

To The Commissioner
Sholapur District

Dated 15 June 92
Despatched 17
Received

Enclosures No

General No 4895
No 86

His No. 236 dated 3rd
226
June 92 enquiring whether
the orders conveyed in
Govt Res No 1886 dated
L 298
3rd May 92 regarding
~~the~~ Exemption from ~~the~~
tax of Carts used for Agri-
-cultural purposes, should
occasionally hired
be enforced only in the
Municipalities or in the
Villages in general, &
Suggesting that the rule
may be applied to the
rural Villages also.

His
~~Government~~ observ
that Carts used for the

aforesaid purpose, outside
Municipalities, are
already exempted, under
the Statutes & rules.
~~and request~~ Therefore the Deputy
Commissioner requested & the Board ~~gives~~ explain
more fully the doubts
entertained by him in
the matter.

Boarded

Oct 15 76

Chief Secty

B & B

(General Serial No. 30)

1892. 4243

From The Deputy Commissioner Rangoon

To The Chief Secretary to the Govt. of Burma

Dated 24th Oct.

Despatched 7th Nov.

Received

Enclosures No.

General No. 715

No. 676

With reference to the No 4595 dated 15th June 86 last states that carts used for cultivation purposes alone are exempt

Rep. Mr. 26/10/92

Submitted for orders vide Memo:

H. D.

19/11/92

33
1892

From

The Deputy Commissioner
Limmo Division

To

The Chief Secretary
to the Govt of Lupa

Dated 24th October 1892

No 705
671

Chief Secretary's Docket
No 4695/86 dated 15th June last

With reference to the
above I've the honor
to state that canto used
for cultivation purposes
alone are now exempted,
if such canto are used
for any other purpose
such as lime, trade
&c. even once in the

year; they are not so
taxed. Under the present
orders rural free delivery
who use their carts for
other purposes and for
cultivation purposes
ought not to be taxed at
all. Orders are solicited
if this view be correct.
2. It may be added
here that it is not at
all fair to tax persons
carts simply on the
ground that they are
used for other than
cultivation purposes
also.

Abdul Rahman
Deputy Collector

From

The Chief Secy
to the Govt of Mysore

To

The Deputy Commr
Mysore District.

Dated 17
Despatched } November

R
L 23

6733
L J. 252-92 24/11/92

This Office No 1886 & 3rd May 1892 requesting the D/C to revise the Taluk Boards Proceedings with reference to tax levied on Castor for Carrying Manure and the produce of their lands

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Has the honor to draw attention to the above and to request an early reply.

I
By order

Draft

25/11/92 for Chief Secy

(General Serial No. 30.)

1892.

From

The Chief Secretary
to the Dewan of Mysore.

To

Dated

Despatched

Received

Enclosures No.

General No.
No.

References to be marked.

Proceedings of the Govt of H. H.
the Maharaja of Mysore

Read -

(1) Docket No 236/226 dated 3d June 1892 from the Dy Comr Shimoga District soliciting orders whether the instructions conveyed in Proceedings No 1886/L. 293 dated 3d May 1892, in regard to the levying of cart tax, apply only to Municipalities or whether they may be applied in the case of carts in villages in general.

(2) Letter No 705/676 dated 24th October from the same Officer stating, in reply to the enquiry made in docket No 4895/86 dated the 15th June 1892, that carts used for agri purposes outside Municipal limits, though exempted under the Mohatarfa

are taxed, if used for any other purpose, such as trade &c, even once in a year

Order No dated
January 1893 -

The Orders contained with

in Govt Proceedings Re 1886
L. 293
dated 3d May 1892 are very
elastic and afford considerable
latitude and discretion to the
Deputy Commissioner. It is
possible to make good use of it
within the small areas constituted
into Municipalities and not
so in the rural circles, where,
if the order be extended to those
parts, assessment of cart tax
will more than ever rest entirely
on the Shambhog and thereby
become a matter of the Shambhog's
favor or disfavor. The present
rule in the case of carts outside
Municipalities, may be left
alone until the Mohatarfa
is placed on a better basis

Chief Secretary

To The DI Commr. Shemoga &c
& DI Jours of other Districts

F.R.
F. 90
14

Proceedings of the Govt. of H.H. the Maharaja of Mysore

No 11985-92 D / 13-1-93
R.F. 245-92 17.

Read -

(1) Docket-No 236/226, dated 3d. June 1892 from the Deputy Commissioner Shimoga Dt., ~~submitting~~ enquiring ~~asking~~ whether the instructions conveyed in Proceedings No. 1886/L. 293 Dated 3d. May 1892, in regard to ~~the~~ levying of cart tax, apply only to municipalities or whether they may be applied in the case of carts in villages in general

(2) Letter No. 705/676 Dated 24 October from the same officer stating

in reply to the enquiry made in Docket No: 4895/80 dated the 15th June 1892, that carts used for agricultural purposes outside Municipalities though exempted under the Notification rules, are taxed, if used for any other purpose, such as trade &c, even once in a year. —

Order No: dated

January 1893.

The orders contained in Govt: Proceedings No: 1886/L.293 dated 3rd May 1892 were apparently intended to apply only to Municipalities but Govt.

Government see no good reason why the rule that it is only persons who live by hiring carts that ought to be taxed, should not be extended to Rural Circles as well - The opinion of the Hon'ble Deputy Commissioners on this point is requested.

13/1/93
Chief Secretary

11/1/93

To,
The Deputy Comr. Shimoga &
" — " — " other Dts.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 13th January 1893

READ —

(1) Docket No 236—226, dated 2rd June 1892, from the Deputy Commissioner, Shimoga District, enquiring whether the instructions conveyed in Proceedings No 1886—L. 293, dated 3rd May 1892 in regard to levying cart tax, apply only to Municipalities, or whether they may be applied in the case of carts in villages in general

(2) Letter No 705—676 dated 24th October 1892, from the same Officer stating in reply to the enquiry made in docket No 4895—86, dated the 15th June 1892, that carts used for agricultural purposes outside Municipalities, though exempted under the Mohatarfa rules, are taxed, if used for any other purpose, such as trade, &c, even once in a year

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No. 11985-92—R. F 245-92 DWLD, BANGALORE, 13TH JANUARY, 1893.

ORDER THEREON.—The orders contained in Government Proceedings No. 1886—L. 293, dated 3rd May 1892, were apparently intended to apply only to Municipalities but Government see no good reason why the rule that it is only persons who live by hiring carts that ought to be taxed, should not be extended to Rural Circles as well. The opinion of the other Deputy Commissioners on this point is requested

T ANANDA ROW,
Chief Secretary

To—The Deputy Commissioner, Shimoga District } with 3 spare copies
The Deputy Commissioners of other Districts } 35 copies for Press.

Exd.—M A

1892-93.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 19th January 1893

No R $\frac{11985\ 92.}{F\ 245\ 92.}$

Inviting the opinion of the Deputy Commissioners on the question as to why Government order No 1886—L 293, dated 3rd May 1892, regarding the levy of cart-tax in Municipalities should not be extended to Rural Circles also

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Mysore Govt Central Press, Bangalore —26 1-93.—120.